

LAW OFFICES

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April 25, 2001

BOX PATENT APPLICATION Commissioner for Patents Washington, D.C. 20231

Re:

Application of Yasuo IWASA and Shigekazu OI

POROUS RESIN FILM AND INK JET RECORDING MEDIUM

Our Ref. Q63961

Dear Sir:

Attached hereto is the application identified above including fifty-two (52) sheets of the specification, including the claims and abstract. The requisite U.S. Government Filing Fee, the executed Declaration and Power of Attorney, and the Assignment will be submitted at a later date.

The Government filing fee is calculated as follows:

Total claims	21 - 20	=	1 x	\$18.00	= \$18.00
Independent claims	1 - 3	=	X	\$80.00	= \$.00
Base Fee					\$710.00

TOTAL FEE

\$728.00

Priority is claimed from April 25, 2000 based on Japanese Application No. 2000-124021. The priority document will be filed at a later date.

Respectfully submitted, SUGHRUE, MION, ZINN,

MACPEAK & SEAS, PLLC

Attorneys for Applicant

By: 111 m

Registration No. 32,197

MXB:rwl